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LIMPOPO PROVINCIAL REVENUE AND EXPENDITURE PRELIMINARY REPORT AS AT 31 MARCH 2020

1. Purpose

To submit to the National Treasury a preliminary report on Limpopo Provincial Revenue and Expenditure as at 31 March 2020.

2. Background

The Limpopo Provincial Treasury hereby submit the provincial preliminary revenue and expenditure report as at 31 March 2020 in line with chapter 5, section 40 (4) (c) (i) – (iii) of the Public Finance Management Act (PFMA), 1999 (Act No. 1 of 1999) as amended by Act 29 of 1999. The Act requires the designated accounting officers of departments to submit to the provincial treasury, information on actual revenue and expenditure for the preceding month and again provided the anticipated revenue and expenditure for the remaining period of the financial year and explanation on material variance.

3. Discussion

The Limpopo provincial government revenue and expenditure trend for the period under review finds its basis on the March 2020 preliminary In-Year Monitoring (IYM) reports from various provincial departments. Departmental submissions were duly analyzed in terms of the projected revenue and expenditure, projected cash requests and actual expenditure as recorded in the IYM reports and Infrastructure Reporting Model (IRM) submissions. The explanations for the variances were provided by departments as per their IYM and IRM variance reports and where necessary, further clarity was sought from the departments in line with the requirements of the Provincial Treasury Instruction Notes 03 of 2012, 09 of 2012 and 04 of 2013.

4. Cash Management

Original cash allocation letters were issued to provincial departments on 10 June 2019, following Cash Allocation Bi-laterals that were held from 22nd to 27th May 2019. Adjusted cash allocation letters were also issued on 21 January 2020 in effecting changes in line with adjustment estimates. Cash allocations bi-laterals and letters serve to mitigate risk overspending the budget as they enable Treasury to outline and clarify payment and cash management processes, as well as scheduling payment runs and allocating funds for each in line with business plans and cash projections. This also enables departments to set informed payment terms with their service providers in the course of service delivery.

Payments in the province were scheduled as follows during 2019/20 financial year.

- PERSAL runs are scheduled 5 times a month, i.e. the 15th for normal salaries, 22nd for Educators' salaries, two Supplementary payments (claims) and month-end for probation, contract employees and third party deductions.
- BAS runs (payments of suppliers) are scheduled twice, i.e. for the action dates 15th and for month-end.

These systems and processes were put in place to ensure that service delivery continues without disruptions relating to cash flow problems as well as to alleviate cash flow challenges experienced in the past financial years.

Cash Allocations vs. Actual Expenditure vs. Actual Funds Transferred

An analysis of cash projections, actual expenditure and actual funds transferred indicates departments' ability to plan, budget and spend. Table 3 below provides cash flow projections, actual expenditure and transfers to departments during March 2020.

Table 1: Cash Allocations vs. Actual Expenditure vs. Actual Funds Transferred

Cash Allocations Vs Actual Expenditure Vs Actual Transfers as at 31 March 2020

Departments	Opening Bank Balances at 01-Apr-19 R' 000	Cash Allocation 31-Mar-20 R' 000	Actual Expenditure 31-Mar-20 R' 000	Tranfers To Departments 31-Mar-20 R' 000	Variance Cash allocation Vs Actual Expenditure		Variance Actual Expenditure Vs Funds Transferred	
					Amount R' 000	%	Amount R' 000	%
Education	152 109	32 306 914	31 954 824	32 306 914	352 090	1,1%	352 090	1,1%
Health	63 174	21 045 784	20 997 557	21 045 784	48 227	0,2%	48 227	0,2%
Social Development	8 320	2 182 112	2 155 368	2 182 112	26 744	1,2%	26 744	1,2%
Office of the Premier	6 950	439 476	426 432	439 476	13 044	3,0%	13 044	3,1%
Provincial Legislature	82 579	439 701	422 972	417 040	16 729	3,8%	-5 932	-1,4%
Agriculture	286	1 954 619	1 878 206	1 954 619	76 413	3,9%	76 413	4,1%
Provincial Treasury	20 442	496 841	471 176	496 841	25 665	5,2%	25 665	5,4%
Economic Development, Environmental & Tourism	24 422	1 953 910	1 938 523	1 953 910	15 387	0,8%	15 387	0,8%
Transport & Community Safety	102 450	2 303 185	2 246 485	2 303 185	56 700	2,5%	56 700	2,5%
Public Works, Roads and Infrastructure	94 057	3 896 964	3 469 515	3 896 964	427 449	11,0%	427 449	12,3%
CoGHSTA	67 885	2 767 538	2 655 421	2 767 538	112 117	4,1%	112 117	4,2%
Sport, Arts & Culture	31 483	530 508	470 054	530 508	60 454	11,4%	60 454	12,9%
Total	654 157	70 317 552	69 086 533	70 294 891	1 231 019	1,8%	1 208 358	1,7%

Comparing actual expenditure to the cash flow projections or cash allocations, departments under-spent the cash allocations by R1.231 billion or 1.8 percent. It should be clear that the overall under-spending by departments has nothing to do with availability of cash as Treasury has given cash allocations and processes well upfront.

All departments were funded in line with final appropriation for the financial year without any funds, Equitable Share or Conditional Grants, withheld by either Provincial Treasury or National Departments.

Interest Performance

Table 2: Interest Performance

INTEREST EARNED : 2019/20 FINANCIAL YEAR
R'000

Institution	2019/20												Total
	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	
Call Account (absa)	-	-	-	-	-	-	-	-	-	-	2 510	2 265	4 775
CPD (SA Reserve Bank)	14 225	19 417	13 005	18 459	20 879	17 592	23 680	22 367	13 314	16 299	16 390	18 261	213 888
Commercial Bank (absa)	2 178	2 312	1 297	1 767	2 277	1 938	1 414	1 625	2 446	5 477	2 054	2 163	26 948
Total	16 403	21 729	14 302	20 226	23 156	19 530	25 094	23 992	15 760	21 776	20 954	22 689	245 611

Institution	2018/19												Total
	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	
Commercial Bank (SBSA)	4 588	3 408	3 859	1 699	529	121	116	-	-	-	-	-	14 320
CPD (SA Reserve Bank)	15 189	24 014	20 667	18 595	19 656	18 048	23 928	26 841	19 006	21 128	22 855	20 734	250 661
Commercial Bank (absa)	-	-	-	449	1 296	5 222	2 407	2 407	1 497	2 527	1 664	1 087	18 556
Total	19 777	27 422	24 526	20 743	21 481	23 391	26 451	29 248	20 503	23 655	24 519	21 821	283 537

-14,67%
-13,38%

It is important to note that the province generate interest from its group favorable bank balance comprising Exchequer Account, PMG Accounts, Call Account and sub-accounts for Wildlife Resorts and Agricultural Colleges and the Call Account held with the provincial banker, as well as CPD account held at the South African Reserve Bank for Equitable Share flow purposes.

In terms of the table above, the province recorded a 13.38 percent decline in interest revenue from R283.5 million in 2018/19 to R245.6 million last financial year. The decline was on CPD account which dropped 14.67 percent mainly due to change in spending patterns of departments as well as reduction in provincial cash reserve that was utilized to fund priorities and budget pressures year-on-year.

5. Provincial Expenditure

Table 3: Provincial overall expenditure as at 31 March 2020.

	Main Appropriation	Available funds*	Actual spending as at 31 March 2020	Actual spending as % of Total Available	(Over)	Under	%(Over)/ under of Total Available
R thousand							
Education	32 291 008	32 306 914	31 954 824	98,9%	-	352 090	1,1%
Health	20 777 068	21 045 784	20 997 557	99,8%	-	48 227	0,2%
Social Development	2 181 129	2 182 112	2 155 368	98,8%	-	26 744	1,2%
Office Of The Premier	443 476	439 476	426 432	97,0%	-	13 044	3,0%
Provincial Legislature	375 755	439 701	422 972	96,2%	-	16 729	3,8%
Agriculture and Rural Development	2 000 770	1 954 619	1 878 206	96,1%	-	76 413	3,9%
Provincial Treasury	506 841	496 841	471 176	94,8%	-	25 665	5,2%
Economic Development, Environment And Tourism	1 722 710	1 953 910	1 938 523	99,2%	-	15 387	0,8%
Transport And Community Safety	2 345 185	2 303 185	2 246 485	97,5%	-	56 700	2,5%
Public Works, Roads And Infrastructure	3 616 964	3 896 964	3 469 515	89,0%	-	427 449	11,0%
Cooperative Governance , Human Settlement and Traditional Affairs	2 720 467	2 767 538	2 655 421	95,9%	-	112 117	4,1%
Sport, Arts and Culture	519 537	530 508	470 054	88,6%	-	60 454	11,4%
Total	69 500 910	70 317 552	69 086 533	98,2%	-	1 231 019	1,8%
<i>Economic classification</i>				Net	1 231 019		0,0%
Current payments	59 300 122	59 655 681	59 206 124	99,2%	-	449 539	0,8%
Compensation of employees	49 191 590	48 453 362	48 414 567	99,9%	-	38 795	0,1%
Goods and services	10 107 562	11 201 349	10 790 605	96,3%	-	410 744	3,7%
Interest and rent on land	970	970	952	98,1%	-	18	1,9%
Transfers and subsidies	8 185 421	8 766 697	8 375 429	95,5%	-	391 268	4,5%
Payments for capital assets	2 015 367	1 894 089	1 503 869	79,4%	-	390 220	20,6%
Payments for financial assets	-	1 085	1 111	102,4%	-26	-	-2,4%
Total	69 500 910	70 317 552	69 086 533	98,2%	-26	1 231 045	1,8%
<i>* Available funds refers to adjusted budget including any post adjustment (Virements and shifts)</i>				Net	1 231 019		

Overall the provincial expenditure is R69.1 billion representing 98.2 percent spending of the R70.3 billion adjusted allocated budget. Hereunder is the synopsis of provincial expenditure as at 31 March 2020.

- **Compensation of Employees (CoE)** spent R48.4 billion or 99.9 percent of the total adjusted budget of R48.5 billion. The province under-spend by R38.8 million or 0.1 percent.
- **Goods and Services** spent R10.8 billion or 96.3 percent of the total adjusted budget of R11.2 billion. The province under-spend by R410.7 million or 3.7 percent.
- **Transfers and subsidies** recorded an expenditure of R8.4 billion or 95.5 percent of the total adjusted budget of R8.7 billion. The province under-spend by R391.3 million or 4.5 percent.
- **Payment for Capital Assets** spent R1.5 billion or 79.4 percent of the total adjusted budget of R1.9 billion. The province under-spend by R390.2 million or 20.6 percent.

5.1. Spending per Economic Classification.

5.1.1. Compensation of Employees

Table 4: Compensation of Employees as at 31 March 2020.

	Main Appropriation	Adjusted Appropriation	Available funds*	Actual as at 31 March 2020	Actual spending as % of Total Available	(Over)	Under	%(Over)/under of Total Available
R thousand								
Education	25 957 635	26 059 419	26 059 419	26 230 681	100,7%	-171 262	–	-0,7%
Health	15 808 869	15 619 172	15 169 172	15 048 829	99,2%	–	120 343	0,8%
Social Development	1 182 104	1 194 090	1 193 295	1 198 666	100,5%	-5 371	–	-0,5%
Office of the Premier	318 611	317 311	313 311	312 837	99,8%	–	474	0,2%
Provincial Legislature	203 913	219 976	219 976	221 148	100,5%	-1 172	–	-0,5%
Agriculture and Rural Development	1 205 829	1 172 071	1 162 071	1 136 706	97,8%	–	25 365	2,2%
Provincial Treasury	322 089	311 292	310 712	303 375	97,6%	–	7 337	2,4%
Economic Development	598 142	582 475	582 475	581 795	99,9%	–	680	0,1%
Transport and Community Safety	1 113 323	1 112 754	1 079 168	1 088 359	100,9%	-9 191	–	-0,9%
Public Works, Roads and Infrastructure	1 165 707	1 076 809	1 076 809	1 069 686	99,3%	–	7 123	0,7%
Cooperative Governance, Human Settlement	1 094 897	1 079 897	1 074 953	1 024 634	95,3%	–	50 319	4,7%
Sport, Arts and Culture	220 471	212 001	212 001	197 851	93,3%	–	14 150	6,7%
Total	49 191 590	48 957 267	48 453 362	48 414 567	99,9%	-186 996	225 791	0,1%
<i>* Available funds refers to adjusted budget including any post adjustment (Virements and shifts)</i>						Net	38 795	

The overall provincial CoE spending is at R48.4 billion or 99.9 percent. The highest percentage spending departments are Legislature at 100.5 percent or R221.1 million, Education at R26.2 billion or 100.7 and Social Development at 100.5 percent or R1.2 billion. Department of Education overspend by R171.3 million or 0.7 percent, Social Development by R5.4 million or 0.5 percent, Provincial Legislature by R1.2 million or 0.5 percent, Transport and Community Safety by R9.2 million or 0.9 percent whereas Health, Office of the Premier, Agriculture, Treasury, LEDET, Public Works, Roads and Infrastructure, Cooperative Governance, Human Settlement and Traditional Affairs and Sport, Arts and Culture underspend by R225.8 million. Overall the province under-spend by R38.8 million or 0.1 percent.

5.1.2. Goods and Services

Table 5: Goods and Services as at 31 March 2020

R thousand	Main Appropriation	Adjusted Appropriation	Available funds*	Actual as at 31 March 2020	Actual spending as % of Total Available	(Over)	Under	% (Over)/ under of Total Available
Education	2 804 857	2 892 321	2 865 792	2 633 691	91,9%	-	232 101	8,1%
Health	4 194 955	4 681 904	5 113 811	5 157 089	100,8%	-43 278	-	-0,8%
Social Development	354 895	332 107	332 902	314 229	94,4%	-	18 673	5,6%
Office of the Premier	117 395	119 610	119 610	105 990	88,6%	-	13 620	11,4%
Provincial Legislature	76 288	85 132	85 132	77 460	91,0%	-	7 672	9,0%
Agriculture and Rural Development	491 904	489 175	512 026	472 033	92,2%	-	39 993	7,8%
Provincial Treasury	173 531	158 326	158 454	139 473	88,0%	-	18 981	12,0%
Economic Development	297 567	290 611	290 611	274 312	94,4%	-	16 299	5,6%
Transport and Community Safety	356 408	377 264	371 348	342 257	92,2%	-	29 091	7,8%
Public Works, Roads and Infrastructure	808 259	887 598	903 236	869 039	96,2%	-	34 197	3,8%
Cooperative Governance, Human Settlement	196 832	195 034	201 518	194 661	96,6%	-	6 857	3,4%
Sport, Arts and Culture	234 671	245 309	246 909	210 371	85,2%	-	36 538	14,8%
Total	10 107 562	10 754 391	11 201 349	10 790 605	96,3%	-43 278	454 022	3,7%
						Net	410 744	

* Available funds refers to adjusted budget including any post adjustment (Virements and shifts)

The overall spending on Goods and Services is at R10.8 billion or 96.3 percent of the total adjusted budget of R11.2 billion. The highest percentage spending departments are Health at 100.8 percent or R5.2 billion, Cooperative Governance, Human Settlement and Traditional Affairs at 96.6 percent or R194.7 million and Public Works, Roads and Infrastructure at 96.2 percent or R869.0 million. Department of Health overspend its allocation by R43.3 million or 6.8 percent and is mainly influenced by accruals from the 2018/19 financial year. The province under-spend by R410.7 million or 3.7 percent.

5.1.3. Transfers and subsidies

Table 6: Transfers and subsidies as at 31 March 2020

R thousand	Main Appropriation	Adjusted Appropriation	Available funds*	Actual as at 31 March 2020	Actual spending as % of Total Available	(Over)	Under	% (Over)/ under of Total Available
Education	2 491 081	2 420 230	2 467 574	2 479 314	100,5%	-11 740	-	-0,5%
Health	376 108	268 105	274 092	307 780	112,3%	-33 688	-	-12,3%
Social Development	591 292	595 617	595 617	594 627	99,8%	-	990	0,2%
Office of the Premier	732	732	732	3 228	441,0%	-2 496	-	-341,0%
Provincial Legislature	82 435	119 929	119 929	119 009	99,2%	-	920	0,8%
Agriculture and Rural Development	202 401	223 237	200 386	201 852	100,7%	-1 466	-	-0,7%
Provincial Treasury	6 528	7 792	7 939	7 797	98,2%	-	142	1,8%
Economic Development	769 901	1 054 451	1 054 451	1 060 026	100,5%	-5 575	-	-0,5%
Transport and Community Safety	808 293	797 268	797 548	776 018	97,3%	-	21 530	2,7%
Public Works, Roads and Infrastructure	1 476 899	1 806 258	1 806 258	1 421 773	78,7%	-	384 485	21,3%
Cooperative Governance, Human Settlement	1 366 507	1 440 101	1 429 118	1 390 964	97,3%	-	38 154	2,7%
Sport, Arts and Culture	13 244	13 303	13 053	13 041	99,9%	-	12	0,1%
Total	8 185 421	8 747 023	8 766 697	8 375 429	95,5%	-54 965	446 233	4,5%
						Net	391 268	

* Available funds refers to adjusted budget including any post adjustment (Virements and shifts)

The province spent R8.4 billion or 95.5 percent of the total adjusted budget of R8.8 billion on Transfers and subsidies. The highest percentage spending departments are Office of the

Premier at 441.0 percent or R3.2 billion which reflects over expenditure, Health at 112.3 percent or R307.8 million and Education and LEDT at 100.5 percent or R2.5 billion and Economic Development at 100.5 percent or R1.1 billion respectively. Overall the province overspends by R391.3 million or 4.5 percent.

5.1.4. Payment for Capital Assets

Table 7: Payment for Capital Assets as at 31 March 2020.

R thousand	Main Appropriation	Adjusted Appropriation	Available funds*	Actual as at 31 March 2020	Actual spending as % of Total Available	(Over)	Under	% (Over)/ under of Total Available
Education	1 037 435	1 066 214	914 129	611 138	66,9%	-	302 991	33,1%
Health	397 136	343 303	488 709	483 859	99,0%	-	4 850	1,0%
Social Development	52 838	60 298	60 298	47 846	79,3%	-	12 452	20,7%
Office of the Premier	6 738	5 823	5 823	4 377	75,2%	-	1 446	24,8%
Provincial Legislature	13 119	14 664	14 664	5 355	36,5%	-	9 309	63,5%
Agriculture and Rural Development	100 636	79 371	79 371	66 873	84,3%	-	12 498	15,7%
Provincial Treasury	4 693	19 726	19 726	20 522	104,0%	-796	-	-4,0%
Economic Development	56 130	25 100	25 100	21 135	84,2%	-	3 965	15,8%
Transport Aand Community Safety	67 161	65 899	55 119	39 851	72,3%	-	15 268	27,7%
Public Works, Roads and Infrastructure	166 099	176 299	110 661	108 965	98,5%	-	1 696	1,5%
Cooperative Governace, Human Settlement	62 231	62 506	61 949	45 162	72,9%	-	16 787	27,1%
Sport , Arts and Culture	51 151	59 890	58 540	48 786	83,3%	-	9 754	16,7%
Total	2 015 367	1 979 093	1 894 089	1 503 869	79,4%	-796	391 016	20,6%
* Available funds refers to adjusted budget including any post adjustment (Virements and shifts)						Net	390 220	

The overall provincial expenditure on Payment for Capital Assets is at R1.5 billion or 79.4 percent of the total adjusted budget of R1.9 billion. Provincial Treasury overspend by R0.796 million or 4.0 percent. The rest of the departments underspend by R391.0 million. The province underspends by R390.2 million or 20.6 percent.

5.2. Equitable share spending

Table 8: Equitable share spending as at 31 March 2020.

	Adjusted Appropriation	Actual as at 31 March 2019	Actual spending as % of budget	Variance
Education	29 930 491	29 960 035	100,1%	(29 544)
Health	17 741 818	17 659 640	99,5%	82 178
Social Development	2 099 948	2 076 173	98,9%	23 775
Office of the Premier	439 476	426 432	97,0%	13 044
Provincial Legislature	439 701	422 972	96,2%	16 729
Agriculture and Rural Development	1 618 425	1 580 609	97,7%	37 816
Provincial Treasury	496 841	471 176	94,8%	25 665
Economic Development, Environment and Natural Resources	1 950 347	1 934 961	99,2%	15 386
Transport and Community Safety	1 924 395	1 867 979	97,1%	56 416
Public Works, Roads and Infrastructure	2 732 943	2 580 617	94,4%	152 326
Cooperative Governance, Human Settlements and Urban Development	1 355 944	1 281 843	94,5%	74 101
Sport, Arts and Culture	301 734	292 236	96,9%	9 498
Total	61 032 063	60 554 673	99,2%	477 390
Economic classification				
Current payments	54 697 097	54 321 719	99,31%	375 396
Compensation of employees	47 083 974	47 032 979	99,9%	50 995
Goods and Services	7 613 123	7 288 740	95,7%	324 383
Interest and rent on land	970	952	0,0%	18
Current transfers and subsidies	5 786 855	5 707 945	98,6%	78 910
Payments for capital assets	546 056	522 946	95,8%	23 110
Payments for financial assets	1 085	1 111	100,0%	(26)
Total	61 032 063	60 554 673	99,2%	477 390

Provincial equitable share spending is at R60.6 billion or 99.2 percent of the total adjusted budget of R61.0 billion. The highest percentage spending departments are Education at 100.1 percent or R29.960 billion, Health at 99.5 percent or R17.7 billion, Social Development at 98.9 percent or R2.1 billion and Economic Development at R1.9 billion or 99.2 percent. The lowest spending departments are Provincial Treasury at 94.8 percent or R471.2 million, Public Works, Roads and Infrastructure at 94.4 percent or R2.6 billion and CoGHSTA at 94.5 percent or R2.6 billion.

5.3. Conditional Grants

Table 9: Conditional Grants spending per department as at 31 March 2020.

	Adjusted Appropriation	Actual as at 31 March 2020	Actual spending as % of budget	Variance
Education	2 376 423	1 994 789	83,9%	381 634
Health	3 303 966	3 337 917	101,0%	(33 951)
Social Development	82 164	79 195	96,4%	2 969
Public Works , Roads and Infrastru	1 164 021	888 898	76,4%	275 123
Agriculture and Rural Development	336 194	297 597	88,5%	38 597
Transport and Community Safety	378 790	378 506	99,9%	284
CoGHSTA	1 411 594	1 373 578	97,3%	38 016
Sport, Arts and Culture	228 774	177 818	77,7%	50 956
Economic Development	3 563	3 562	100,0%	1
Total	9 285 489	8 531 860	91,9%	753 629
Current payments	4 957 614	4 885 453	98,54%	1 156 606
Compensation of employees	1 369 388	1 381 588	100,9%	(12 200)
Goods and Services	3 588 226	3 503 865	97,6%	84 361
Current transfers and subsidies	2 979 842	2 665 484	89,5%	314 358
Payments for capital assets	1 348 033	980 923	72,8%	367 110
Total	9 285 489	8 531 860	91,9%	753 629

The CGs' overall expenditure is at R8.5 billion or 91.9 percent of the total adjusted budget of R9.3 billion. The highest percentage spending department is Health at 101.0 percent or R3.3 billion, Transport and Community Safety at 99.9 percent or R378.5 million and LEDET at 100.0 percent or R3.5 million.

Table 10 Limpopo Conditional Grant spending per grant as at 31 March 2020.

R thousand	Budget	Adjusted Budget	Provincial Actual Spending	Actual Spending as a % of Adjusted budget
Agriculture				
Comprehensive Agricultural Support Programme Grant	246 542	246 542	222 653	90,3%
Ilima/Letsema Projects Grant	75 254	69 103	54 395	78,7%
EPWP Integrated grant	7 686	7 686	7 686	100,0%
Land Care Programme Grant	12 863	12 863	12 863	100,0%
TOTAL	342 345	336 194	297 597	88,5%
Sport, Arts and Culture				
Mass Sport and Recreation Programme	71 489	74 854	71 849	96,0%
EPWP Integrated grant	2 000	2 000	1 766	88,3%
Community Library Services Grant	144 314	151 920	104 203	68,6%
Total	217 803	228 774	177 818	77,7%
Education				
HIV and Aids (Life Skills Education) Grant	29 124	31 703	23 667	74,7%
National School Nutrition Programme Grant	1 292 011	1 306 917	1 287 915	98,5%
Infrastructure Grant	1 050 160	948 149	635 936	67,1%
Maths, Science and Technology	45 802	45 802	5 569	12,2%
Learners with Profound Intellectual Disabilities	26 839	27 082	25 669	94,8%
Social sector EPWP grant	14 196	14 304	13 459	94,1%
EPWP Incentive allocation	2 385	2 466	2 574	104,4%
TOTAL	2 460 517	2 376 423	1 994 789	83,9%
Health				
Comprehensive HIV and Aids Grant	1 901 936	1 928 144	1 920 292	99,6%
Malaria Component	45 366	45 366	40 581	89,5%
National Health insurance	-	32 115	33 443	104,1%
Health Professions Training and Development Grant	147 168	147 168	149 896	101,9%
Human Papillomavirus Vaccine Grant	29 009	21 592	19 871	92,0%
EPWP Social Sector	37 299	37 299	36 815	98,7%
Hospital Revitalisation Grant	457 951	591 251	593 856	100,4%
Human Resources Capacitation Grant	43 258	74 547	112 739	151,2%
National Tertiary Services Grant	409 263	424 484	428 396	100,9%
EPWP Integrated grant	2 000	2 000	2 028	101,4%
TOTAL	3 073 250	3 303 966	3 337 917	101,0%
COGHSTA				
Integrated Housing & Human Settlements Development	1 301 677	1 362 947	1 362 833	100,0%
Deeds Restoration	35 820	46 621	10 245	22,0%
EPWP Incentive allocation	2 026	2 026	500	24,7%
Total	1 339 523	1 411 594	1 373 578	97,3%
Public Works, Roads and Infrastructure				
Provincial Rodas Maintenance grant	1 018 253	1 018 253	873 136	85,7%
Transport Disaster Management	140 000	140 000	9 995	7,1%
EPWP Integrated grant	5 768	5 768	5 767	100,0%
Total	1 164 021	1 164 021	888 898	76,4%
Economic Development				
EPWP Incentive grant	3 563	3 563	3 562	100,0%
Total	3 563	3 563	3 562	100,0%
Social Development				
Early Childhood development	68 992	69 975	68 560	98,0%
EPWP Integrated grant	2 000	2 000	2 385	119,3%
EPWP Social sector grant	10 189	10 189	8 250	81,0%
TOTAL	81 181	82 164	79 195	96,4%
Transport				
Public Transport Operations Grant	376 790	376 790	376 774	100,0%
EPWP incentive grant	2 000	2 000	1 732	86,6%
Total	378 790	378 790	378 506	99,9%
Total	9 060 993	9 285 489	8 531 860	91,9%

5.3.1. Agriculture

Overall spending by the department on Conditional Grant (CG) is R297.6 million or 88.5 percent of the total adjusted budget of R336.2 million.

- **Comprehensive Agricultural Support programme** spent 90.3 percent or R222.7 million of the total budget of R246.5 million.
- **Land care** recorded an expenditure of R12.9 million or 100.0 percent and is mainly influenced by prior year accruals pertaining to Drought Management.
- **ILLIMA/LETSEMA** spent R54.4 million or 78.7 percent of the total adjusted budget of R69.1 million.
- **EPWP incentive grant** spent R7.7 million or 100.0 percent of the allocated budget.

- **5.3.2. Sport, Arts and Culture.**

The department recorded an overall CG's expenditure of R177.8 million or 77.7 percent of the total adjusted budget of R228.8 million.

- **Mass Sport and Recreation Programme** spent R71.8 million or 96.0 percent of the total adjusted budget of R74.9 million.
- **Community Library Services** spent R104.2 million or 68.6 percent of the total adjusted budget of R151.9 million.
- **EPWP Incentive grant** spent R1.8 million or 88.3 percent of the allocated R2 million.

5.3.3. Education

Overall spending by the department is at R2.0 billion or 83.9 percent of the total adjusted budget of R2.4 billion.

- **HIV/AIDS Life skills** spent R23.7 million or 74.7 percent of the total adjusted budget of R31.7 million.
- **National School Nutrition Programme** spent R1.3 billion or 98.5 percent of the total adjusted budget of R1.3 billion.
- **Infrastructure grant** spent R635.9 million or 67.1 percent of the total adjusted budget of R948.1 million.
- **Maths, Science and Technology** spent R5.6 million or 12.2 percent on its allocated budget
- **Learners with Profound Intellectual Disabilities** – spent R25.7 million or 94.8 percent of the total adjusted budget of R27.1 million
- **EPWP Social sector grant** spent R13.4 million or 94.1 percent of its allocated adjusted budget of R14.3 million.

- **EPWP Incentive Grant** spent R2.6 million or 104.4 percent of the allocated adjusted budget of R2.5 million.

5.3.4. Health

The overall spending on CG is R3.337 billion or 101.0 percent of the total adjusted budget of R3.303 billion.

- **HIV and AIDS** - spent 99.6 percent or R1.920 billion of the total adjusted budget of R1.928 billion.
- **Malaria Component**- spend R40.6 million or 89.5 percent of the adjusted budget of R45.4 million.
- **EPWP Social Sector** spent R36.8 million or 98.7 percent of the allocated budget of R37.3 million.
- **National Tertiary Services** grant spent R428.4 million or 100.9 percent of the total adjusted budget of R424.5 million. The over expenditure is as a result of payment for blood products, surgical implants and surgical consumables invoices for the service rendered.
- **Health Professions Training and Development** grant has recorded expenditure of R149.9 million or 101.9 percent of the total budget of R147.2 million. The over expenditure is as a result of payment of specialists conducting teaching and training in the service platform. The over expenditure will be moved to equitable through journal processing to comply with the requirement of the grant framework and avoid unauthorized expenditure.
- **Health Facilities Revitalization grant** spent 100.4 percent or R593.9 million of the total budget of R591.3 million. The over spending is largely due to the acceleration of progress and expenditure in various projects including Maphutha Malatjie and the turnaround time in the delivery and payment for health technology items. Furthermore, the undertaking by National Department of Health for re-imburement on the In-kind grant amounting to R85.2 million was not honored as at 31 March 2020.
- **Human Resource Capacitation grant** spent R112.7 million or 151.2 percent of the total adjusted allocation of R74.5 million. The overspending of R38.1 million is as a result of the budget not in line with the headcount on personnel recruited and appointed.
- **Human papillomavirus vaccine grant** spent R19.9 million or 92.0 percent out of the total adjusted budget of R21.6 million.
- **EPWP Integrated grant** – spent R2.0 million or 101.4 percent. The overspending is as a result of capturing EPWP additional participants onto the system.
- **National Health Insurance grant** - This grant was converted to a direct grant during the adjustment period towards the end of November 2019. The grant has spent R33.4 million or 104.1 percent. The over spending is as a result of payment of medical supplies invoices for the orthopedic procedures.

5.3.5. CoGHSTA

In overall, the department spent R1.3 billion or 97.3 percent of the total adjusted budget of R1.4 billion.

- **Integrated Housing, Human Settlement Development grant** spent R1.3 billion or 100.0 percent of the adjusted budget.
- **Deeds Restoration grant** spent R10.2 million or 21.9 percent of the adjusted budget of R46.6 million.
- **EPWP grant** reflected spending of R0.500 million or 24.7 percent.

5.3.6 LEDET

The department spent R3.6 million or 100.1 percent.

5.3.7. Department of Public Works, Roads and Infrastructure

Overall spending by the department is R888.9 million or 76.4 percent of the budget of R1.2 billion.

- **Roads Maintenance Grant** spent R873.1 million or 85.7 percent of the total adjusted budget of R1.0 billion.
- **Disaster Management Grant** – spending is R9.9 million or 7.1 percent.
- **EPWP grant** spent R5.8 million or 100.0 percent of the total allocated budget.

5.3.8. Transport and Community Safety

The department has spent R378.5 million or 99.9 percent of its allocated budget of R378.8 million.

- **Transport Operation Grant** spent R376.8 million or 100.0 percent of the budget.
- **EPWP grant** spent R1.7 million or 86.6 percent of the budget of R2.0 million.

5.3.9. Social Development

Overall spending by the department is R79.2 million or 96.4 percent of the total adjusted budget of R82.2 million.

- **Early Childhood Development grant** recorded an expenditure of R68.6 million or 98.0 percent of adjusted allocated budget of R69.9 million.

- **EPWP social sector grant** spent R8.3 million or 81.0 percent of the budget of R10.2 million.
- **EPWP integrated grant** spent R2.4 million or 119.3 percent which is 19.3 percent over expenditure or R0.385 million.

6. Provincial Own Revenue

Table 11: Provincial own revenue collection per vote as at 31 March 2020.

REVENUE COLLECTION AS AT 31 MARCH 2020 (PRELIMINARY)

Departments (Votes)	Main appropriation 2019/20	Adjusted Appropriation 2019/20	Projections to March 2020	Projections as % of adjusted appropriation	Actual Collection to March 2020 (Preliminary)	Actual collection as % of the adjusted appropriation	Variiances Over / (Under) Collection	% Variance s Over / (Under) Collection as of adjusted appropriation	Adjusted appropriation 2018/19	Actual Collection to March 2019	Actual collection as % of adjusted appropriation
Office of the Premier	583	587	587	100,0%	597	101,7%	10	1,7%	550	1 206	219,2%
Provincial Legislature	246	6 144	6 144	100,0%	1	0,0%	-6 143	-100,0%	477	4 937	1035,0%
Education	43 826	74 993	74 993	100,0%	81 816	109,1%	6 823	9,1%	61 408	45 874	74,7%
Agriculture & Rural Development	11 722	11 722	11 722	100,0%	16 959	144,7%	5 238	44,7%	12 225	12 005	98,2%
Provincial Treasury	280 874	235 757	235 757	100,0%	243 193	103,2%	7 436	3,2%	330 410	289 311	87,6%
Economic Development, Environment & Tourism	158 941	158 941	158 941	100,0%	169 323	106,5%	10 382	6,5%	152 240	150 560	98,9%
Health	193 610	201 861	201 861	100,0%	197 261	97,7%	-4 600	-2,3%	182 996	219 698	120,1%
Transport & Community Safety	584 834	618 010	617 869	100,0%	646 328	104,6%	28 459	4,6%	503 644	561 103	111,4%
Public Works, Roads & Infrastructure	30 438	38 016	38 016	100,0%	32 807	86,3%	-5 209	-13,7%	42 060	35 424	84,2%
Co-operative Governance, Human Settlements & Traditional Affairs	5 119	26 493	26 493	100,0%	25 040	94,5%	-1 453	-5,5%	4 845	8 213	169,5%
Social Development	4 182	3 910	3 910	100,0%	2 811	71,9%	-1 099	-28,1%	2 794	3 861	138,2%
Sport, Arts & Culture	2 224	2 135	2 135	100,0%	2 247	105,2%	112	5,2%	1 839	1 740	94,6%
Total provincial receipts	1 316 599	1 378 570	1 378 570	100,0%	1 418 383	102,9%	39 813	2,9%	1 295 488	1 333 932	103,0%

The main revenue appropriated target for 2019/20 financial year was R1.316 billion and adjusted upward to R1.379 billion during budget adjustment tabling. As at the end of March 2020, the Province has collected an amount of R1.418 billion or 102.9 percent which reflect an over collection of R39.8 million or 2.9 percent. The over collection is mainly on motor vehicle licences and registration fees by Department of Transport and Community Safety; Casino taxes and surrender of unspent funds by (LTA & LGB) LEDET; Interest on bank balances by Provincial Treasury; Once-off recovery of previous year's related debts by Department of Education; and an improved collection on academic services by Agriculture and Rural Development. The collected annual own revenue target is more than that of the previous year corresponding period of R1.334 billion.

6.1. Out of twelve (12) Departments, seven (7) collected above their set annual own revenue targets as follows:

6.1.1. Office of the Premier (Original Target of R0.583 million and adjusted to R0.587 million)

An amount of R0.597 million or 101.7 percent has been collected against the annual set annual own revenue target of R0.587 million. Over collection of R0.010 million or 1.7 percent is mainly due to improved recovery of departmental debts and previous years' expenditure related debts.

6.1.2. Education (Original Target of R43.826 million and adjusted to R74.993 million)

The Department collected R81.8 million or 109.1 percent against the annual set revenue target of R74.9 million. Over collection of R6.8 million or 9.1 percent is mainly due to improved recovery of departmental debts and previous years' expenditure related debts from DBSA and department of Higher Education.

6.1.3. Agriculture and Rural Development (Original and Adjusted Target of R11.722 million)

As at the end of March 2020, the Department collected R16.9 million or 144.7 percent against the set target of R11.7 million. Over collection of R5.2 million or 44.7 percent is mainly due to improved collection and recovery of student's debts from students at Agricultural Colleges and payments from funders on academic services.

6.1.4. Provincial Treasury (Original Target of R280.874 million and adjusted R235.757 million)

As at 31st of March 2020, actual collection is R243.2 million or 103.2 percent against the set target of R235.8 million. Over collection of R7.4 million or 3.2 percent is due to more interest earned from provincial bank balances which is unpredictable.

6.1.5. Economic Development, Environment & Tourism (Original and adjusted Target of R158.941 million)

Collection as at the 31st of March 2020 amounts to R169.3 million or 106.5 percent against the set target of R158.9 million. Over collection of R10.4 million or 6.5 percent is mainly on tax receipts due to increased public participation of gambling activities and surrender of unspent funds by LGB and LTA. Resorts revenue have under collected due to delayed opening of refurbished Resorts while horse racing taxes collection reduced due to winnings allocated to participants on horseracing and sporting activities.

6.1.6. Transport and Community Safety (Target R584.740 million and adjusted to R618.010 million)

As at end of March 2020, the Department collected R646.3 million or 104.6 percent against the set target of R618.0 million. Over collection of R28.5 million or 4.6 percent is mainly on motor vehicle licenses due to improved recovery of outstanding debts from Municipalities.

6.1.7. Sport, Arts & Culture (Original Target of R2.224 million and adjusted to R2.135 million)

As at the end of March 2020, actual collection for the Department is R2.3 million or 105.2 percent against the set annual own revenue target of R2.1 million or 100.0 percent. Over

collection of R0.112 million or 5.2 percent is mainly influenced by more sale of tender documents than anticipated as well as once-off recovery of departmental debts.

The following five (5) Departments have collected below their set annual own revenue targets.

6.1.8. Provincial Legislature (Original Target of R0.246 million and adjusted to R6.144 million)

Actual collection as at the 31st of March 2020 is R0.001 million or 0.0 percent against the set target of R6.1 million. However, the collection by the Institution is not the correct reflection of exact own revenue collected due to non-interfacing of their new financial system with BAS.

6.1.9. Health (Original Target of R193.610 million and adjusted to R201.861 million)

The Department collected R197.3 million or 97.7 percent against the set target of R201.9 million. Under collection of R4.6 million or 2.3 percent is mainly on patient fee and sale of capital assets. The Department is still capturing the receipts and an improved collection is anticipated.

6.1.10. Public Works, Roads and Infrastructure (Original Target of R30.438 million and adjusted to R38.016 million)

The Department collected R32.8 million or 86.3 percent against set target of R38.0 million. Under collection of R5.2 million or 13.7 percent is mainly influenced by non-disposal of capital assets and scraps and less collection on property rentals.

6.1.11. Co-operative Governance, Human Settlements & Traditional Affairs (Original Target of R5.119 million and adjusted to R26.493 million)

The actual collection as at the end of March 2020 amounts to R25.0 million or 94.5 percent against the set target of R26.5 million. The under collection of R1.5 million or 5.5 percent is mainly influenced by delay in accounting of proceeds from auction sale of capital assets and scraps which took place in February 2020 and less interest received from implementing agency than anticipated.

6.1.12. Social Development (Original Target of R4.182 million and adjusted to R3.910 million)

The Department collected R2.8 million or 71.9 percent against the revenue target of R3.9 million. The under collection of R1.1 million or 28.1 percent is primarily influenced by less collection of previous years' expenditure related debts and on sale of capital assets and scraps.

6.2. Own revenue per economic classification

Table 12: Provincial own revenue collection per economic classification as at 31st March 2020.

Summary of Provincial Own Receipt by Economic Classification

Items (Revenue Sources)	Main appropriation	Adjusted Appropriation 2019/20	Projections to March 2020	Projections as % of budget	Actual Collection to March 2020 (Preliminary)	Actual collection as % of the budget	Variance Over / (Under) Collection	% Variance Over / (Under) Collection as of budget	Adjusted appropriation 2018/19	Actual Collection to March 2019	Actual collection as % of the budget
Tax receipts	604 232	626 496	626 496	100,0%	651 414	104,0%	24 919	4,0%	506 130	569 124	112,4%
<i>Casino taxes</i>	59 897	63 897	63 897	100,0%	73 321	114,7%	9 424	14,7%	69 796	60 928	87,3%
<i>Horse racing taxes</i>	46 972	42 972	42 972	100,0%	37 141	86,4%	-5 830	-13,6%	26 313	46 181	175,5%
<i>Liquor licenses</i>	3 857	3 857	3 857	100,0%	3 631	94,1%	-226	-5,9%	4 236	3 561	84,1%
<i>Motorvehicle licenses</i>	493 506	515 769	515 769	100,0%	537 321	104,2%	21 552	4,2%	405 785	458 454	113,0%
Sales of goods and services other than capital assets	305 311	309 777	309 777	100,0%	307 183	99,2%	-2 595	-0,8%	292 296	320 964	109,8%
<i>of which: Patient fees</i>	99 021	104 734	104 734	100,0%	99 983	95,5%	-4 750	-4,5%	100 841	116 619	115,6%
Transfers received from:	5 700	1 020	1 020	100,0%	21 890	2145,2%	20 870	2045,3%	-	5 413	
Fines, penalties and forfeits	54 823	67 661	67 661	100,0%	77 337	114,3%	9 676	14,3%	63 947	70 370	110,0%
Interest, dividends and rent on land	281 727	265 642	265 642	100,0%	266 481	100,3%	840	0,3%	335 018	294 050	87,8%
Sales of capital assets	12 791	20 263	20 263	100,0%	5 523	27,3%	-14 740	-72,7%	13 714	16 007	116,7%
Transaction in Financial Assets and Liabilities	52 015	87 711	87 711	100,0%	88 554	101,0%	843	1,0%	84 382	58 003	68,7%
Total departmental receipts	1 316 599	1 378 570	1 378 570	100,0%	1 418 383	102,9%	39 813	2,9%	1 295 488	1 333 932	103,0%

6.2.1. Tax Receipts (Original Target of R604.232 million and adjusted to R626.496 million)

An amount of R651.4 million or 104.0 percent has been collected against the set target of R626.5 million. The over collection of R24.9 million or 4.0 percent is mainly on motor vehicle licences and registration fees by Department of Transport and Community Safety; and casino taxes by Department of Economic Development, Environment and Tourism.

6.2.2. Sale of Goods and Services other than capital assets (Original Target of R305.311 million and adjusted target of R309.777 million)

As at the 31st of March 2020, actual collection is R307.2 million or 99.2 percent against the set target of R309.8 million. The under collection of R2.6 million or 0.8 percent is mainly influenced by less collection on patient fees by the Department of Health; and less collection on entrance fees, camping fees and accommodation by LEDET.

6.2.3. Fines, penalties and forfeits (Original Target of R54.823 million and adjusted to R67.661 million)

Fines, penalties and forfeits collected R77.3 million or 114.3 percent against the set annual own revenue target of R67.7 million. Over collection of R9.7 million or 14.3 percent is mainly due to improved collection on penalties on motor vehicle licences and impound fees by Transport and

Community Safety in the implementation of National Traffic Contravention Management system.

6.2.4. Transfers received from (Original Target of R5.700 million and adjusted to R1.020 million)

As at end of March 2020 there is transfer received amounts to R21.8 million which consist of surrender of accumulated surplus by Limpopo Gambling Board (R0.170 million) and R21.7 million from Limpopo Tourism Agency (LTA). The over collection is due once-off surrender of unspent funds from LTA which was not declared during budget adjustment.

6.2.5. Interest, Dividends and Rent on Land (Original Target of R281.727 million and adjusted to R265.641 million)

Collection as at the 31st of March 2020 is R266.5 million or 100.3 percent against the set target of R265.6 million. Insignificant over collection of R0.840 million or 1.5 percent is mainly influenced by more interests earned from favourable bank balances by Provincial Treasury.

6.2.6. Sale of Capital Assets (Original Target of R12.791 million and adjusted to R20.263 million)

Collection as at the 31st of March 2020 is R5.5 million or 27.3 percent against the set target of R20.3 million or 100.0 percent. The under collection of R14.7 million or 72.7 percent is mainly due non-disposal of capital assets, scraps and biological assets by DPWR&I; and Agriculture & Rural Development respectively. Other contributing factors for under collection on this item is due to accounting of proceeds from auction on sale of goods and services other than capital assets by Health.

6.2.7. Transactions in Financial Assets and Liabilities (Original Target of R52.015 million and adjusted to R87.714 million)

The item collected R88.6 million or 101.0 percent against the set annual target of R87.7 million or 100.0 percent. Over collection of R0.843 million or 1.0 percent is mainly due to more recovery of departmental debts by Department of Education.

7. Provincial Infrastructure Performance

Table 13: Provincial Infrastructure Budget and Expenditure Comparisons over three Financial Years (2017/18, 2018/19 and 2019/20) as at end March:

Infrastructure Expenditure Comparison as at end March year-on-year										
Department	Budget (R'000)				Expenditure (R'000)			% Expenditure		
	2017/18	2018/19	2019/20		2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
			Main	Adjusted						
Education	1 109 091	1 013 426	1 051 986	1 081 245	1 096 187	953 135	636 873	98,8%	94,1%	58,9%
Agriculture & Rural Development	144 165	202 259	223 426	195 866	135 113	204 621	135 639	93,7%	101,2%	69,3%
LEDET	61 345	49 668	45 267	38 167	79 359	47 929	38 167	129,4%	96,5%	100,0%
Health	662 172	729 277	656 200	656 200	554 446	729 277	656 200	83,7%	100,0%	100,0%
PWR&I - Roads	2 149 155	2 262 043	2 077 037	2 543 742	2 092 958	2 197 989	2 145 350	97,4%	97,2%	84,3%
PWR&I - Works		75 616	76 396	67 396		33 469	57 060	0,0%	44,3%	84,7%
Transport	15 200	27 915	43 021	43 021	13 707	2 514	7 699	90,2%	9,0%	17,9%
CoGHSTA	1 254 461	1 312 187	1 337 497	1 409 568	1 253 839	1 329 931	1 373 078	100,0%	101,4%	97,4%
Social Development	40 805	37 705	47 846	60 105	40 677	37 705	40 607	99,7%	100,0%	67,6%
Sport, Arts & Culture	48 849	44 404	47 128	54 828	34 526	35 405	51 150	70,7%	79,7%	93,3%
TOTAL	5 485 243	5 754 500	5 605 804	6 150 138	5 300 811	5 571 975	5 141 823	96,6%	96,8%	83,6%

As at 31 March 2020, the Provincial Infrastructure expenditure stood at R5.1 billion. The total expenditure represents 83.6 percent of the Provincial infrastructure adjusted budget. The adjusted budget is included for some departments.

The expenditure is based on the IYM figures except for the following departments: Public Works, Roads and Infrastructure – Works component, sourced from the March 2020 IRM; Transport and Social Development, which is sourced from the February 2020 IRM.

The following observations are made:

- The Provincial Infrastructure Budget is primarily funded by Conditional Grants. The failure to spend has a huge impact on the Provincial Infrastructure Budget and service delivery.
- The Provincial Infrastructure Expenditure as at 31 March is recorded as follows:
 - 96.6 percent - 2017/18
 - 96.8 percent - 2018/19
 - 83.6 percent - 2019/20

The expenditure for the current financial year is lowest at 83.6 percent compared to the two previous financial years in percentage terms, 2017/18 and 2018/19 at 96.6 percent and 96.8 percent respectively. The recorded expenditure in the IRM was R 4.4 billion; bringing about a difference of about R693.4 million compared to the IYM, which is higher. The difference will only be confirmed once the departments have approved the IRM, the due date being 22 April 2020.

8. Conclusion

The Provincial Treasury hereby submits the Limpopo Provincial Revenue and Expenditure report and the following should be noted: -

- The overall provincial spending as at 31 March 2020 amounts to R69.1 billion or 98.2 percent of the total adjusted budget of R70.3 billion. Of the R69.1 billion total expenditures, R60.6 billion or 99.2 percent is on equitable share and R8.5 billion or 91.9 percent on Conditional grant.
- As at the end of March 2020, the Province has collected an amount of R1.4 billion or 102.9 percent which reflect an over collection of R39.8 million or 2.9 percent. The over collection is mainly on motor vehicle licences and registration fees by Department of Transport and Community Safety; Casino taxes and surrender of unspent funds by (LTA & LGB) LEDET; Interest on bank balances by Provincial Treasury; Once-off recovery of previous year's related debts by Department of Education; and an improved collection on academic services by Agriculture and Rural Development. The collected annual own revenue target is more than that of the previous year corresponding period of R1.334 billion.
- The Provincial Infrastructure expenditure amount to R5.1 billion or 83.6 percent.
- Revenue collection and expenditure performance is monitored monthly and quarterly through IYM and IRM analysis reports and bilateral meetings with Departments.

Regards,




Gavin Pratt CA (SA)
HOD: Provincial Treasury

21/4/2020

Date

	1,279	3,022	2,180	1,664	1,620	1,814	2,083	1,228	3,082	2,017	1,747	1,448	22,239
Motor vehicle license													
Sales of goods and services other than capital assets													5,700
of which: Health product fees													2,509
Travellers received													163
Fines, penalties and forfeits													3,831
Interest, dividends and rent on land													13,557
Sales of capital assets													
Financial transactions in assets and liabilities													
Total provincial own receipts	10,128	12,125	11,895	11,839	26,128	18,824	15,079	13,669	15,751	11,913	8,882	8,882	163,137
% of Total 2018/19													
Monthly drawings - Source of receipts	2,674,306	2,189,423	3,223,085	3,223,256	2,824,609	3,282,241	2,855,188	2,783,444	3,342,107	2,986,585	2,795,373	2,874,747	35,664,668
Provincial allocation	108,214	508,639	459,709	513,357	478,416	553,414	554,195	530,337	565,373	301,061	350,576	244,520	5,315,153
Conditional grant													
Other													
Total receipts	2,882,520	3,418,052	3,977,793	3,737,106	3,303,025	3,835,725	3,414,383	3,322,781	3,907,480	3,287,646	3,145,318	3,119,367	48,989,821
% of Total 2018/19													
Economic classification													
Government	82,774	172,227	177,549	248,471	244,367	36,241	18,643	217,629	271,329	326,384	219,709	285,003	1,391,279
- Compensation of employees	120,524	35,170	12,778	228,527	114,528	10,252	1,041	1,041	1,041	8,714	28,774	270,197	205,139
- Goods and services	979	(1)	(30,372)	20,394	(23,329)	(4,856)	(2,869)	(1,041)	(2,828)	2,963	(29,355)	(64,256)	1,072,199
- Interest, dividends and rent on land	81,116	(1)	579,889	4,442	77,546	624,988	144,125	497,265	11,589	268,207	913,200	(483,201)	(19,200)
- Transfers and subsidies	157,869	(254,171)	233,952	(28,527)	43,738	188,401	16,300	95,202	(20,052)	115,154	(258,400)	(322,301)	(253,217)
- Operating grants and accounts													11
- From governments and international organizations													39,297
- From public corporations and private enterprises													89,261
- Non-profit institutions													(64,617)
- Households													419,117
- Payments for capital assets													339,975
- Payments for financial assets													53,969
- Mortgages and equipment													(185)
- Heritage assets													
- Specialized military assets													
- Biological assets													
- Land and sea-coli means													
- Schemes and other intangible assets													
- Of which: Capital assets													
- Carbons (goods and services)													
- Payments for financial assets													(13,546)
Total provincial own receipts	207,772	642,883	589,629	688,211	708,423	24,425	24,425	11,888,813	640,623	640,623	11,888,813	11,888,813	11,888,813
Provincial own receipts													
- Tax receipts	8,488	9,309	9,490	9,124	10,428	8,907	9,113	11,204	11,729	9,261	6,198	7,322	112,489
- Non-tax receipts	5,945	4,816	5,527	5,611	6,200	4,622	4,628	5,621	4,782	2,819	3,580	6,290	4,286
- Non-tax receipts	2,822	4,816	3,359	4,015	4,344	4,011	4,165	5,423	2,709	3,973	3,507	3,751	3,623
- Licenses	59	59	104	107	112	114	120	960	1169	626	212	141	
- Motor vehicle license													
- Sales of goods and services other than capital assets	1,279	2,822	2,180	1,664	1,620	1,814	2,083	1,228	3,082	2,017	1,747	1,448	20,328
- of which: Health product fees													
- Transfers received													5,700
- Interest, dividends and rent on land													2,509
- Sales of capital assets													163
- Financial transactions in assets and liabilities													13,557
Total provincial own receipts	10,228	11,122	11,890	11,828	26,128	18,824	15,079	13,669	15,751	11,913	8,882	8,882	163,137
Monthly drawings - Source of receipts	2,674,306	2,189,423	3,223,085	3,223,256	2,824,609	3,282,241	2,855,188	2,783,444	3,342,107	2,986,585	2,795,373	2,874,747	35,664,668
Provincial allocation	108,214	508,639	459,709	513,357	478,416	553,414	554,195	530,337	565,373	301,061	350,576	244,520	5,315,153
Conditional grant													
Other													
Total receipts	2,882,520	3,418,052	3,977,793	3,737,106	3,303,025	3,835,725	3,414,383	3,322,781	3,907,480	3,287,646	3,145,318	3,119,367	48,989,821
% of Total 2018/19													
Transfer to municipalities													
LAK01 Greater Union													
LAK02 Greater Union													
LAK03 Greater Union													
LAK04 Greater Union													
LAK05 Greater Union													
LAK06 Greater Union													
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LAK61 Greater Union													
LAK62 Greater Union													
LAK63 Greater Union													
LAK64 Greater Union													

Expenditure by Municipality on the above transfers																		
	4810	744	585	411	512	583	310	588	335	423	482	712	018	6721	74,366	74,366	67,625	67,625
Transfers to Public Entities																		
Limpopo Appeal Tribunal		20,000			10,000				13,151		10,000			53,151	53,151	53,151		53,151
Limpopo Development Corporation		27,364	42,027	30,469	38,770	38,770	38,499	38,324	160,324	135,634	38,564	235,634	54,885	881,474	532,424	881,474	881,474	
Limpopo Economic Development Agency		5,287	5,711	7,122	9,424	5,464	6,728	4,690	5,928	6,508	6,538	6,156	4,681	72,117	72,117	72,117	72,117	
Limpopo Housing Board																		
Limpopo Local Business Centre																		
Limpopo Panel of Mediators																		
Limpopo Planning Commission																		
Limpopo Roads Agency																		
Limpopo Tourism and Parks Board																		
Total	4,810	744	585	411	512	583	310	588	335	423	482	712	018	6721	74,366	74,366	67,625	67,625
Transfers by Public Entities on the above transfers																		
Gateway Appeal Tribunal																		
Limpopo Appeal Tribunal																		
Limpopo Development Corporation																		
Limpopo Economic Development Agency																		
Limpopo Housing Board																		
Limpopo Local Business Centre																		
Limpopo Panel of Mediators																		
Limpopo Planning Commission																		
Limpopo Roads Agency																		
Limpopo Tourism and Parks Board																		
Total	4,810	744	585	411	512	583	310	588	335	423	482	712	018	6721	74,366	74,366	67,625	67,625



 The information provided is in compliance with section 40(4)(a) of the PFMA and Treasury regulation 15.10.2

HEAD OF OFFICIAL TREASURY

 2017/11/20